

(PRE-FILED)

By: **Senator Teitelbaum**
Requested: November 8, 2000
Introduced and read first time: January 10, 2001
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Nurses Providing Patient Care**
3 **Services in Nursing Homes**

4 FOR the purpose of allowing a subtraction modification under the Maryland income
5 tax for certain compensation received by a registered nurse or licensed practical
6 nurse for providing certain patient care services in a nursing home under
7 certain circumstances; defining certain terms; providing for the application of
8 this Act; and generally relating to an income tax subtraction modification for
9 certain registered nurses and licensed practical nurses providing patient care in
10 a nursing home.

11 BY repealing and reenacting, without amendments,
12 Article - Tax - General
13 Section 10-207(a)
14 Annotated Code of Maryland
15 (1997 Replacement Volume and 2000 Supplement)

16 BY adding to
17 Article - Tax - General
18 Section 10-207(v)
19 Annotated Code of Maryland
20 (1997 Replacement Volume and 2000 Supplement)

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
22 MARYLAND, That the Laws of Maryland read as follows:

23 **Article - Tax - General**

24 10-207.

25 (a) To the extent included in federal adjusted gross income, the amounts under
26 this section are subtracted from the federal adjusted gross income of a resident to
27 determine Maryland adjusted gross income.

1 (V) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE
2 MEANINGS INDICATED.

3 (II) "NURSING HOME" HAS THE MEANING STATED IN § 19-1401 OF
4 THE HEALTH - GENERAL ARTICLE.

5 (III) "LICENSED PRACTICAL NURSE" HAS THE MEANING STATED IN §
6 8-101 OF THE HEALTH - GENERAL ARTICLE.

7 (IV) "REGISTERED NURSE" HAS THE MEANING STATED IN § 8-101 OF
8 THE HEALTH OCCUPATIONS ARTICLE.

9 (2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION
10 INCLUDES THE FIRST \$2,000 OF COMPENSATION RECEIVED BY A REGISTERED NURSE
11 OR LICENSED PRACTICAL NURSE DURING THE TAXABLE YEAR FOR DIRECTLY
12 PROVIDING HEALTH-RELATED OR PERSONAL CARE SERVICES TO INDIVIDUALS IN A
13 NURSING HOME IN THE STATE.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
15 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,
16 2000.